IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 27TH NOVEMBER 2007 / 6TH AGRAHAYANA 1929

OP.No. 28612 of 2001(F)

PETITIONER:

N.T. RAJAMMA, W/O. BHASKARAN NAIR AGED 67 YEARS,
VALIYAVEETTIL, PERUNNA P.O., CHANGANACHERRY.

BY ADV. SRI.G.SUKUMARA MENON
SMT.DEEPTHI S.MENON

RESPONDENTS:
---

1. TAHSILDAR, CHANGANASSERY TALUK.

2. DEPUTY TAHSILDAR (RR), TALUK OFFICE, CHANGANASSERY.

3. SALES TAX OFFICER, CHANGANASSERY.

ADDL. 4. B. HARIKUMAR, VALIYABVEEDU, PERUNNA, CHANGANASSERY,
MANAGING PARTNER, AKASH HOME APPLIANCE MARKET ROAD,
CHANGANASSERY.

ADDL. R4 IS IMPLEADED AS PER ORDER ON CM 56512 OF 2001 DATED 27.11.2007

R1 TO R3 BY GOVERNMENT PLEADER G.P. SRI. K.P. PRADEEP

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 27/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ORDER ON CMP 46502 OF 2001 IN OP 28612 OF 2001

DISMISSED

27.11.2008 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE BOND EXECUTED BY SRI. B. HARIKUMAR ALONG WITH THE PETITIONER AND ANOTHER IN JULY 1993 IN FAVOUR OF THIRD RESPONDENT.

EXT.P2 TRUE COPY OF THE NOTICE DATED 3.4.1999 OF THE PETITIONER ISSUED TO THE 3RD RESPONDENT.

EXT.P3 TRUE COPY OF THE POSTAL ACKNOWLEDGEMENT CARD DATED 6.4.1999

EXT.P4 TRUE COPY OF DEMAND NOTICE NO. ST 13/2001-2002 D1(D N 379) DATED 9.7.2001 OF THE 2ND RESPONDENT ISSUED TO THE PETITIONER.

EXT.P5 TRUE COPY OF DEMAND NOTICE NO. ST 13/2001-02 (DN 379) DATED 11.7.2001 OF THE 2ND RESPONDENT ISSUED TO THE PETITIONER.

EXT.P6 TRUE COPY OF THE LETTER DATED 26.7.2001 OF THE PETITIONER ISSUED TO THE THIRD RESPONDENT.

EXT.P7 TRUE COPY OF ATTACHMENT NOTICE NO. ST 13/2001-02 D1 DATED 28.8.2001 OF THE FIRST RESPONDENT ISSUED TO THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 28612 OF 2001

Dated this the 27th day of November, 2007

JUDGMENT

Petitioner is challenging recovery proceedings for recovery of arrears of sales tax due from the dealer for whom petitioner stood as surety by executing Form No.6. Even though petitioner issued notice in 1999 withdrawing from the bond, sales tax liability is for the years 1994-1998. In the circumstances, the amount covered by the bond is recoverable from the petitioner with interest. O.P. is therefore closed directing respondents to limit the recovery only for the bond amount from the petitioner. The balance amount will be recovered either from the dealer or from the other sureties.

(C.N. RAMACHANDRAN NAIR)
Judge